

CERTIFICATE

2015

To the Clerk of Wabaunsee, State of Kansas

We, the undersigned, officers of

**Lake Wabaunsee Improvement District**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2015; and

(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

		2015 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	0	6	85,727	32,751 <i>6,236</i>
Debt Service	10-113			
Road Maintenance		7	125,470	47,436 <i>4,032</i>
		7		
Sewer Fund		8	84,919	
Water Fund		8	171,752	
<b>Totals</b>	xxxxxxxxxx		467,868	80,187 <i>15,268</i>
Budget Summary		11	Vote publication required?	No
Neighborhood Revitalization Rebate				

Assisted by:  
Groff & Berry CPA's, Inc.

Address:  
700 SW Jackson, Suite #402  
Topeka, KS 66603

Email:  
[g-bcpa@sbcglobal.net](mailto:g-bcpa@sbcglobal.net)

Final Assessed Valuation:	County Clerk's Use Only
Wabaunsee	<i>5,252,248</i>
0	
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2014 Valuation

*Paul C. Gray*  
*Paul C. Gray*

Attest: \_\_\_\_\_ 2014

County Clerk

Governing Body

**Computation to Determine Limit for 2015**

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 78,825
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 78,825

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014:	+ 30,843	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ 28,331	
5b. Personal property 2013	- 312,583	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2014:	10,228	
7. Total valuation adjustment (sum of 4, 5c, 6)	41,071	
8. Total estimated valuation July, 1, 2014	5,266,574	
9. Total valuation less valuation adjustment (8 minus 7)	5,225,503	
10. Factor for increase (7 divided by 9)	0.00786	
11. Amount of increase (10 times 3)	+ \$ 620	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 79,445	
13. Debt service levy in this 2015 budget	0	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	79,445	
15. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
16. Consumer Price Index adjustment (3 times 15)	\$ 1,182	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 80,627	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Lake Wabunsee Improvement District  
Wabunsee

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	32,890	1,292	21	31
Debt Service	0	0	0	0
Road Maintenance	45,935	1,805	29	43
	0	0	0	0
Total	78,825	3,097	50	74

County Treas MVT Estimate 3,097

County Treas RVT Estimate 50

County Treas 16/20 M Vehicle Tax Estimate 74

MVT Factor 0.03929

RVT Factor 0.00063

16/20M Factor 0.00094

2015

Lake Wabaunsee Improvement District  
Wabaunsee

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
Sewer Fund	Sewer Pump Replace	8,400	8,400	8,400	
Water Fund	Water P&I	5,400	5,400	5,400	
<b>Totals</b>		13,800	13,800	13,800	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		13,800	13,800	13,800	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund



FUND PAGE FOR FUNDS WITH A TAX LEVY[illegible]

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Road Maintenance	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	82,848	81,225	76,781
Receipts:			
Ad Valorem Tax	44,495	44,098	xxxxxxxxxxxxxxxx
Delinquent Tax	608	750	800
Motor Vehicle Tax	2,297	1,785	1,805
Recreational Vehicle Tax	43	49	29
16/20M Vehicle Tax		44	43
Reimbursed Expense	600	250	400
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>48,043</b>	<b>46,976</b>	<b>3,077</b>
<b>Resources Available:</b>	<b>130,891</b>	<b>128,201</b>	<b>79,858</b>
Expenditures:			
Personal Services	25,701	24,615	25,846
Contractual Services	3,685	3,875	4,075
Commodities	5,603	5,900	6,195
Capital Outlay	14,167	4,000	6,500
Road Maintenance	0	12,500	82,294
Neighborhood Revitalization Rebate	510	530	560
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>49,666</b>	<b>51,420</b>	<b>125,470</b>
Unencumbered Cash Balance Dec 31	81,225	76,781	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	97,295	127,535	125,470
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			125,470
Tax Required			45,612
Delinquent Comp Rate: 4.0%			1,824
Amount of -1 Ad Valorem Tax			47,436

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of -1 Ad Valorem Tax			0

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Fund</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	113,235	122,075	127,544
Receipts:			
Sewer Fees Collection	62,030	62,064	62,840
Sewer Connection Fee	3,750	7,500	11,250
Reimbursed Expense	111	200	250
Interest on Idle Funds	3,305	2,900	2,950
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>69,196</b>	<b>72,664</b>	<b>77,290</b>
<b>Resources Available:</b>	<b>182,431</b>	<b>194,739</b>	<b>204,834</b>
Expenditures:			
Personal Services	38,552	36,923	38,769
Contractual Services	7,021	7,372	7,750
Commodities	4,750	8,500	12,500
Capital Outlay	1,633	6,000	17,500
Transfer to Sewer Pump Reserve	8,400	8,400	8,400
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>60,356</b>	<b>67,195</b>	<b>84,919</b>
Unencumbered Cash Balance Dec 31	122,075	127,544	119,915
2013/2014/2015 Budget Authority Amount	90,585	80,195	84,919

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Fund</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	139,869	141,879	144,547
Receipts:			
Water Sales collections	22,399	25,644	28,209
Water Assessments	104,214	104,880	106,248
Fire Protection	32,052	32,400	32,832
Water Protection Fees	139	185	200
Water Connection Fees	1,500	3,000	4,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>160,304</b>	<b>166,109</b>	<b>171,989</b>
<b>Resources Available:</b>	<b>300,173</b>	<b>307,988</b>	<b>316,536</b>
Expenditures:			
Personal Services	38,552	36,923	38,769
Contractual Services	6,900	7,245	7,600
Commodities	2,844	3,000	3,150
Capital Outlay	0	7,500	10,500
Transfer to Water Replacement	5,400	5,400	5,400
Principal & Interest	92,432	85,530	85,350
Water Purchased	12,166	17,843	20,983
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>158,294</b>	<b>163,441</b>	<b>171,752</b>
Unencumbered Cash Balance Dec 31	141,879	144,547	144,784
2013/2014/2015 Budget Authority Amount	176,517	175,091	171,752



**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Pump Replacement</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	130,030	133,531	125,598
Receipts:			
Transfer from Sewer Fund	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>
<b>Resources Available:</b>	<b>138,430</b>	<b>141,931</b>	<b>133,998</b>
Expenditures:			
Sewer Pump Replacement	4,899	16,333	133,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>4,899</b>	<b>16,333</b>	<b>133,000</b>
Unencumbered Cash Balance Dec 31	133,531	125,598	998
2013/2014/2015 Budget Authority Amount	135,000	133,000	133,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Self Insurance</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	44,995	44,995	44,995
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>44,995</b>	<b>44,995</b>	<b>44,995</b>
Expenditures:			
Sewer Pump Replacement	0	0	44,995
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>44,995</b>
Unencumbered Cash Balance Dec 31	44,995	44,995	0
2013/2014/2015 Budget Authority Amount	42,000	44,995	0

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Wate P&I Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	29,925	35,325	40,725
Receipts:			
Transfer from Water Fund	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
<b>Resources Available:</b>	<b>35,325</b>	<b>40,725</b>	<b>46,125</b>
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	35,325	40,725	46,125
2013/2014/2015 Budget Authority Amount:			0

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Sewer Pump Replacement	0	0	
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:			0

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2015

The governing body of  
**Lake Wabaunsee Improvement District**  
**Wabaunsee**

will meet on August 4, 2014 at 7:00 p.m. at Lake Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

## BUDGET SUMMARY

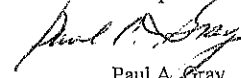
Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	40,262	6,054.000	60,265	6,046.000	85,727	32,751	6.219
Debt Service		8,454.000					
Road Maintenance	49,666		51,420	8,444.000	125,470	47,436	9.007
Sewer Fund	60,356		67,195		84,919		
Water Fund	158,294		163,441		171,752		
Totals	308,578	#####	342,321	#####	467,868	80,187	15.226
Less: Transfers	13,800		13,800		13,800		
Net Expenditures	294,778		328,521		454,068		
Total Tax Levied	78,825		78,825		xxxxxxxxxxxx		
Assessed Valuation:	5,424,720		5,431,131		5,266,574		

### Outstanding Indebtedness,

	2013	2014	2015
Jan 1,			
G.O. Bonds	1,320,000	1,280,000	1,235,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,320,000	1,280,000	1,235,000

\*Tax rates are expressed in mills.

  
Paul A. Gray  
Secretary

14 858 71  
0  
128 682  
279 079

# Proof of Publication

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY, SS

ERVAN D. OR PAMELA K. STUEWE

Being first duly sworn, deposes and says: That they are the owners and publishers of THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas with a general paid circulation on a weekly basis in Wabaunsee County, Kansas; and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire

issue of said newspaper for .....<sup>1</sup>..... consecutive weeks, the first publication thereof

being made as afore said on the .....<sup>31</sup>..... day

of .....<sup>July</sup>..... 2014 with subsequent publications being made on the following dates:

....., 2014

....., 2014

*Er D Stuewe*

Subscribed and sworn to before me this

..... Day ..... , 2014

Notary or Clerk of District Court

My commission expires: .....

Printer's fee \$.....

Additional copies \$.....

Total publication fee \$.....<sup>98.00</sup>

LLWD Budget Hearing

# NOTICE OF BUDGET HEARING

The governing body of  
Lake Wabauunsee Improvement District  
Wabauunsee

will meet on August 4, 2014 at 7:00 p.m. at Lake Wabauunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

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Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
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## Outstanding Indebtedness.

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Paul A. Gray  
Secretary